



Department of the Treasury
**Internal Revenue
Service Center**

138

KANSAS CITY, MO 64170

Date of this notice

JUNE 18, 1973

Taxpayer identifying number

36-2429925

Document locator number

36247-078-04224-2

Form number

1040

Tax period ended

DEC. 31, 1970

If you inquire
about your account
please refer to
these numbers
or attach a copy of
this notice

HW

**STEVE MARTELL
11507 SOUTH MICHIGAN
CHICAGO, IL 60628**

Dear Taxpayer:

You overpaid the tax reported on the form identified **above**. So we applied part or all of the overpayment against other taxes you owe. If we owed you interest on your overpayment, part or all of it may also have been applied to your unpaid tax accounts. The total amount applied to unpaid accounts is shown at right. Your unpaid accounts and the amounts applied to each are shown **below**. (We will send you any remaining balance of \$1.00 or more.)

This notice is for your information. It requires no reply.

Sincerely yours,
Director, Service Center

INDIVIDUAL INCOME TAX

Your Overpayment to IRS ... \$194.88

Portion of your overpayment applied to unpaid accounts. **\$2.41**

Interest applied to unpaid accounts. **.00**

Total amount applied **2.41**

Amount IRS will refund to you \$192.47
(Any interest due you will be added)

NAME SHOWN ON INCOME TAX RETURN STEVE & MAUDE MARTELL

Amount applied	Form	Tax period ended
\$2.41	941	SEP. 30, 1969

Amount applied	Form	Tax period ended
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Overpayment
was applied
to these
accounts





Department of the Treasury
Internal Revenue
Service Center

Date of This Notice

OCT. 22, 1973 36154258104853 220

Identifying Number

36-2706871

Document Locator Number

36141-132-06720-3

Form Number Tax Period

941

MAR. 31, 1973

◀ If you inquire about
your account, please
refer to these num-
bers or attach a copy
of this notice.

KANSAS CITY, MO 64170

SV 362706871 01 7303 670 3601

U S SCRAP CORP
391 E KENSINGTON AVE
CHICAGO, IL 60628

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT BILL FOR TAX DUE

BALANCE DUE ON ACCOUNT BEFORE ADJUSTMENT \$0.00

ADJUSTMENT COMPUTATION
PENALTY- SEE EXPLANATION C \$534.80

NET ADJUSTMENT CHARGE 534.80

BALANCE DUE \$534.80

Handwritten: OK 11/10-73
+ 534.80

K, M, T

The letters in the box at the left identify the statements on the back
of this notice that provide further explanations and instructions.

EXPLANATIONS AND INSTRUCTIONS

- A**—Your return was not filed and your tax was not paid by the due date. The combined penalty is 5 percent of the tax not timely paid for each month or part of a month the return was late, but not more than 25 percent. If you believe you had reasonable cause for late filing and late payment, please attach an explanation to this notice (unless you have previously sent us an explanation).
- B**—A penalty has been added for underpayment of estimated tax. The penalty is computed at the rate of 6 percent a year on the amount of the underpayment.
- C**—A penalty has been added because you did not comply with the tax deposit requirements. The penalty is 5 percent of the amount of the underpayment, without regard to how long the underpayment continues. If you can show your failure to deposit the required amount is due to reasonable cause, do not pay the penalty; instead, send us a complete explanation.
- D**—A penalty has been added for a dishonored check.
- E**—A penalty has been added for fraud.
- F**—A penalty has been added for negligence.
- G**—Withholding tax credit adjustment.
- H**—Estimated tax credit adjustment.
- I**—Substantiated credit adjustment. (Taxes prepaid by you.)
- J**—Please make your check or money order payable to "Internal Revenue Service," and show your social security or employer identification number on it. Return this notice with your payment to the local IRS office handling your account. The duplicate copy is for your records.
- K**—Please make your check or money order payable to "Internal Revenue Service," and show your social security or employer identification number on it. Return this notice to the Director at the address shown on the front. The duplicate copy is for your records.
- L**—The amount shown as balance due includes interest assessed on the prior balance, computed to the date of this notice.
- M**—Please pay the amount shown as balance due within 10 days from the date of this notice. Failure to do so will result in additional interest, and may result in a penalty for late payment unless you can show reasonable cause for failure to pay when due. This penalty is computed at the rate of $\frac{1}{2}$ of 1 percent for each month or part of a month the payment is late, not to exceed 25 percent.
- N**—Please pay the amount shown as balance due within 10 days from the date of this notice. Failure to do so may result in a penalty and additional interest as described in **M** above. The amount shown as balance due before adjustment includes any interest and penalty provided by law.
- O**—Your payment on this account is past due.
- P**—This notice is for your information only. When the total balance due is less than \$1, as it is here, it is our policy to disregard it.
- Q**—This notice is for your information only. When the net overpayment is less than \$1, as it is here, it is our policy to disregard it. However, we will refund it if you request.
- R**—The overpayment will be refunded, with any allowable interest computed from the date of the overpayment until the date of this notice, if you owe no other taxes.
- S**—A penalty has been added at $\frac{1}{2}$ percent for each month or part of a month the tax was paid late. However, any period used in computing a penalty explained in **A**, above, has been excluded in computing this penalty for late payment.
- T**—This notice is not the result of an audit of your return. When we select a return for audit, we notify the taxpayer.
- U**—A penalty has been added for not furnishing your taxpayer identifying number as requested.
- V**—A penalty has been added for failure to report your income from tips to your employer.
- W**—This penalty was added for the reason explained in the Revenue Agent's report previously given you.

Department of the Treasury

Internal Revenue Service

2306 EAST BANNISTER ROAD
KANSAS CITY MISSOURI 64170



Date:

SEPT 21, 1973

In reply refer to:

RSC-313 P

362706871 SV 7306 01 670 > U S SCRAP CORP
180 \$197.20 391 E KENSINGTON AVE
CHICAGO, IL 60628

Handwritten:
11-16-73
#5357

Dear Taxpayer:

A review of your Form 941 for the tax period ended 6/30/73 indicates that you may not have made Federal tax deposits in sufficient amounts when due. The deposit requirements are explained in the instructions on the tax return and in Notice 109 which we sent you earlier. The law imposes a penalty charge when a taxpayer cannot furnish reasonable cause for not meeting these requirements. Based on the information available, we are proposing a penalty, computed as follows:

Total taxes required to be deposited	\$23,671.00
Total tax deposits made when due	\$19,727.00
Amount of underdeposit subject to penalty	\$3,944.00
Proposed penalty (5% of underdeposit)	\$197.20

Because your Form 941 did not show the liability for each deposit period, we arrived at an average by dividing the total liability for the quarter by the number of deposits that should have been made. We then compared your deposits with these average liabilities. If you believe the proposed penalty is more than it should be, please furnish complete information in the appropriate section on the enclosed Form 4977, Schedule of Tax Liability and Deposits. If, for any month, you were required to deposit monthly, rather than semi-monthly or quartermonthly, enter the liability and deposit information for that month on the line labeled "last day".

If you believe you had reasonable cause for not making the required deposits, give us an explanation so we can determine whether you are excepted from the penalty.

If you do not have reasonable cause, or cannot furnish additional information on the enclosed Form 4977, please return this letter with your payment. Make your check or money order payable to the Internal Revenue Service and show your employer identification number on it. A self-addressed envelope is enclosed for your convenience. The copy of this letter is for your records.

Thank you for your cooperation.

Sincerely yours,

M. L. Philpot

Chief, Tax Assistance Section

Enclosures
Form 4977
Envelope
Copy of this letter